

Second Extraordinary Session, 2000

HOUSE BILL NO. 14

BY REPRESENTATIVE TOWNSEND

TAX/SALES-USE, LOCAL: Authorizes certain parish governing authorities to levy an additional sales tax

1 AN ACT

2 To enact R.S. 33:2738.83, relative to certain parishes; to authorize the
3 governing authority of certain parishes, subject to voter approval, to
4 levy and collect an additional sales and use tax; to provide for sales tax
5 districts within the parish; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 33:2738.83 is hereby enacted to read as follows:

8 §2738.83. Certain parish governing authorities; authority to levy
9 additional sales and use tax

10 A.(1) The governing authority of any parish having a population
11 of between thirty-two thousand and thirty-five thousand persons as of
12 either of the two most recent federal decennial censuses may levy and
13 collect an additional sales and use tax not in excess of one percent.

14 (2) The tax authorized by this Section shall be in addition to all
15 other taxes which the governing authority is authorized to levy and,
16 pursuant to Section 29(B) of Article VI of the Constitution of
17 Louisiana, shall not be subject to the combined rate limitation

1 established in Section 29(A) of such Article nor to the combined rate
2 limitation established by R.S. 33:2721.6. The authority granted in this
3 Section shall not limit any prior taxing authority granted to the parish
4 governing authority or to any other political subdivision by any other
5 provision of law.

6 (3) The proceeds of the sales and use taxes authorized by this
7 Section shall be used for such lawful purposes as are determined by the
8 parish governing authority and as set forth in the proposition or
9 propositions authorizing the tax levy. The proposition or propositions
10 may authorize the funding of a portion of the avails of the tax into
11 bonds in the manner provided by law.

12 (4) The sales and use tax shall be imposed by ordinance of the
13 parish governing authority and shall be levied upon the sale at retail,
14 the use, lease or rental, the consumption, and the storage for use or
15 consumption of tangible personal property, and on sales of services in
16 the parish, all as defined in Chapter 2 of Subtitle II of Title 47 of the
17 Louisiana Revised Statutes of 1950. The ordinance imposing the tax
18 shall be adopted by the governing authority only after the question of
19 the imposition of the tax has been submitted to the qualified electors of
20 the parish, or of the sales tax district as authorized in Subsection B of
21 this Section, at an election conducted in accordance with the election
22 laws of the state, and a majority of those voting on the proposition have
23 voted in favor of the imposition of the tax.

24 (5) The sales and use tax authorized by this Section shall be
25 collected at the same time and in the same manner as set forth in

1 Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of
2 1950.

3 B. The parish governing authority may create a sales tax district
4 or districts, containing all or any portion of the parish, in which the tax
5 authorized by this Section may be levied. Any sales tax district shall
6 be created by ordinance which shall set forth the boundaries of the
7 district. The governing authority of the parish shall be the governing
8 authority of any sales tax district.

9 Section 2. This Act shall become effective upon signature by the
10 governor or, if not signed by the governor, upon expiration of the time for bills
11 to become law without signature by the governor, as provided in Article III,
12 Section 18 of the Constitution of Louisiana. If vetoed by the governor and
13 subsequently approved by the legislature, this Act shall become effective on
14 the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Townsend

HB No. 14

Abstract: Authorizes the governing authority of a parish with a population between 32,000 and 35,000, subject to voter approval, to levy and collect an additional sales tax not to exceed 1%. Authorizes creation of sales tax districts in which the tax may be levied.

Present constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy and collect a sales tax provided that the rate of all sales taxes collected in a parish or municipality, exclusive of state sales taxes, does not exceed 3%. Authorizes the legislature to authorize the levy and collection of additional sales taxes by school boards or local governmental subdivisions, which additional taxes must also be approved by the voters.

Present law (R.S. 33:2721.6) authorizes any parish or school board to levy sales taxes not to exceed a total of 5% in the parish or in any municipality (excluding state and law enforcement district taxes).

Proposed law authorizes the governing authority of a parish with a population of between 32,000 and 35,000, subject to voter approval, to levy an additional sales tax not to exceed 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to the rate limitations established by present constitution or present law. Further provides that the authority granted in proposed law shall not limit prior taxing authority granted to the parish governing authority or any other political subdivision.

Proposed law provides that the proceeds of the tax may be used for any lawful purposes of the parish governing authority as set forth in the proposition(s) authorizing the tax. The proposition(s) may authorize the funding of a portion thereof into bonds.

Proposed law provides that the tax shall be levied by ordinance of the parish governing authority. Provides that the tax shall be levied upon the sale at retail, the use, lease or rental, the consumption, and the storage for use or consumption of tangible personal property, and on sales of services in the parish.

Proposed law further provides that the tax shall be collected at the same time and in the same manner as set forth in present law.

Proposed law authorizes the parish governing authority to divide the parish into one or more sales tax districts in which the tax may be levied.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 33:2738.83)